

Not to exceed tax due. any greater sum than the tax charged against such person, and the county treasurer shall receive all such certificates as money in the discharge of said road tax. All road taxes collected by the county treasurer shall be paid over to the supervisors in such sums and proportions as the commissioners may direct. The commissioners in determining the division of this fund shall be governed not by the miles of road in each district, but by necessities of the roads, the convenience of getting material, the quantity of material necessary to make substantial repairs, etc., and thus make a just and equitable division of said fund between the several districts, to be paid to the supervisors on the warrants of the chairman of the board of county commissioners.

Passways across road. SEC. 20. That any land-holder through whose land any state, county or township road is now or may be hereafter laid out and established, is hereby authorized, under the direction of the supervisor of the proper district, to construct a passway or passways, either under or over such roads, so as to permit the stock of such land-holder to pass and repass: *Provided*, that such passway or passways shall not be constructed over or under any road within the limit of the outlets of any city, town or village, and shall not hinder or obstruct the travel on such roads:

Proviso. *Provided further*, that the said passway or passways shall be kept in good repair at the expense of such land-holder

Vacancies. SEC. 21. That when any vacancy shall occur in the office of supervisor by death, resignation or otherwise, the county commissioners of the county wherein such vacancy occurs shall appoint some suitable person to fill such vacancy. The person so appointed shall, before entering upon the duties of his office, take an oath or affirmation to faithfully and impartially discharge the duties of his office, and shall be under the same restrictions and penalties as though he had been duly elected and qualified.

Commissioners to appoint. Oath of appointee.

SEC. 22. That each and every supervisor who shall neg-